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County of Contra Costa

Martinez, California

Single Audit Reports

For the year ended June 30, 2008

C&L
Caporicci & Larson
Certified Public Accountants

County of Contra Costa
Single Audit Reports
For the year ended June 30, 2008

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors
of the County of Contra Costa, California
Martinez, California

We have audited the basic financial statements of the governmental activities, the business type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Contra Costa, California (County), as of and for the year ended June 30, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 23, 2008. We did not audit the financial statements of the following component units:

- Contra Costa County Employees' Retirement Association, which represents \$6,370,447,000 of assets of the Fiduciary Funds.
- Housing Authority of the County of Contra Costa, which represents \$71,773,000 of assets and \$98,297,000 of revenue of the business-type activities. The Housing Authority included the following blended component units:
 - Casa Del Rio Senior Housing Associates, L.P.
 - De Anza Gardens, Limited Partnership
 - De Anza Housing, Corporation
- FIRST 5 Contra Costa Children and Families First Commission, which represents \$56,505,000 of assets and \$14,192,000 of revenues and is presented as a discrete component unit.

Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion on the basic financial statements of the County, insofar as it related to those amounts included for the above mentioned component units in the accompanying basic financial statements of the County, is based solely on the reports of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

To the Board of Supervisors
of the County of Contra Costa, California
Martinez, California
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Internal Control over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A *control deficiency* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis.

A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The result of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the audit committee, management, Board of Supervisors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Capricci & Carlson

Oakland, California
December 23, 2008

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE AND SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS AND COMPLIANCE WITH OMB CIRCULAR A-133

To the Board of Supervisors
of the County of Contra Costa, California
Martinez, California

Compliance

We have audited the compliance of the County of Contra Costa, California (County), with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2008. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedules of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

The County's basic financial statements include the operations of the Housing Authority of the County of Contra Costa (Authority), which expended \$87,522,832 in federal awards that is not included in the schedule during the year ended June 30, 2008. Our audit, described below, did not include the operations of the Authority because the Authority engaged other auditors to perform an audit in accordance with OMB Circular A-133.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2008. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in Part C of the accompanying schedule of findings and questioned costs as items Finding 08-1 through Finding 08-2.

Internal Control over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs.

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To the Board of Supervisors
of the County of Contra Costa, California
Martinez, California
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In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis.

A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the County's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. We did not consider any of the deficiencies in the accompanying schedule of findings and questioned costs to be material weaknesses.

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it.

Schedule of Expenditures of Federal Awards and Supplemental Schedules of Revenue and Expenditures

We have audited the basic financial statements of the County of Contra Costa, California (County), as of and for the year ended June 30, 2008, and have issued our report thereon dated December 23, 2008. Our audit was performed for the purpose of forming opinions on the financial statements, which collectively comprise the basic financial statements of the County. The accompanying Schedule of Expenditures of Federal Awards and Supplemental Schedules of Revenues and Expenditures prepared by the County's Community Services Department and Employment and Human Services Department are presented for purposes of additional analysis as required by OMB Circular A-133 and the State Department of Community Services and Development and State Department of Aging, respectively, and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the audit committee, management, Board of Supervisors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Capricci & Carson

Oakland, California
December 23, 2008

County of Contra Costa
Single Audit Reports
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2008

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Catalog of Domestic Assistance Number (CFDA)</u>	<u>Federal Expenditures</u>	<u>Amount of Expenditures Provided to Subrecipients</u>
U.S. DEPARTMENT OF AGRICULTURE			
Pass-Through Animal & Plant Health Inspection Service:			
Plant and Animal Disease, Pest control, and animal care	10.025	\$ 232,415	\$ -
Pass-Through State Department of Education:			
School Breakfast and Lunch (Juvenile Hall)	10.555	408,691	-
Child & Adult Care Food Program	10.558	1,017,213	-
Pass-Through State Department of Social Services:			
Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	10.557	2,651,719	-
Pass-Through State Department of Aging:			
Senior Farmer's Market	10.576	10,000	-
Food Stamp Cluster:			
State Administrative Matching Grants for Food Stamp	10.561*	11,327,984	135,760
Sub-total Pass Through Programs		15,648,022	135,760
Total U.S. Department of Agriculture		<u>\$ 15,648,022</u>	<u>\$ 135,760</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Direct Programs:			
Community Development Block Grants/Entitlement Grants	14.218*	\$ 3,822,299	\$ 1,547,518
Emergency Shelter Grants Program	14.231	147,453	138,277
Homeless Program Multi Service Centers	14.235	527,319	462,277
Adults Addicted to Alcohol	14.238	422,267	422,267
HOME Investment Partnerships Program	14.239	1,968,091	1,486,512
Housing Opportunities for Persons with AIDS	14.241	179,262	89,937
Opportunities for Youth - Youthbuild Program	14.243	267,110	267,110
Sub-total Direct Programs		7,333,801	4,413,898
Pass-Through State Department of Housing & Community:			
Emergency Shelter Grants Program	14.231	127,667	-
Total U.S. Department of Housing and Urban Development		<u>\$ 7,461,468</u>	<u>\$ 4,413,898</u>
U.S. DEPARTMENT OF JUSTICE			
Direct Programs:			
Organized Crime Drug Enforcement Task	16.001	\$ 20,594	\$ -
Zero Tolerance Access & Visitation Program	16.527	226,897	-
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	798,051	-
Criminal Alien Assistance Program	16.606*	2,082,818	-
Bullet Proof Vest	16.607	27,446	-
Sub-total Direct Programs		<u>3,155,806</u>	<u>-</u>

* Denotes Major Program.

See Notes to the Schedule of Expenditures of Federal Awards.

(Continued)

County of Contra Costa
Single Audit Reports
Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2008

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Catalog of Domestic Assistance Number (CFDA)</u>	<u>Federal Expenditures</u>	<u>Amount of Expenditures Provided to Subrecipients</u>
U.S. DEPARTMENT OF JUSTICE, Continued			
Pass-Through State Office of Criminal Justice Planning:			
Juvenile Accountability Incentive Block Grants	16.523	\$ 32,510	\$ -
Pass-Through State Office of Juvenile and Delinquency Prevention:			
Disproportionate Minority Contact	16.540	137,039	-
Pass-Through State Office of Emergency Services:			
Victim Witness Assistance Program	16.575	222,807	-
Regional Anti-Drug Program	16.579	534,304	-
Violence Against Women	16.588	62,484	-
DNA Capacity Enhancement Program	16.741	44,781	-
Paul Coverdell Forensic Sciences Improvement Grant	16.742	41,037	-
Anti-gang Initiative	16.744	224,134	-
Sub-total Pass-Through Programs		1,299,096	-
Total U.S. Department of Justice		\$ 4,454,902	\$ -
U.S. DEPARTMENT OF LABOR			
Pass-Through State Employment Development Department (EDD):			
Workforce Investment Act (WIA) Cluster:			
WIA Adult Program	17.258*	\$ 1,708,498	\$ 417,329
WIA Youth Activities	17.259*	1,795,742	1,506,214
WIA Dislocated Worker	17.260*	2,214,151	551,005
Sub-total WIA Cluster		5,718,391	2,474,548
Total U.S. Department of Labor		\$ 5,718,391	\$ 2,474,548
U.S. DEPARTMENT OF TRANSPORTATION			
Direct Programs:			
Airport Improvement Program	20.106	\$ 1,119,351	\$ -
Sub-total Direct Programs		1,119,351	-
Pass-Through State Department of Transportation:			
Highway Planning and Construction	20.205	3,200,695	-
Pass-Through State Office of Traffic Safety:			
Injury Prevent Project	20.600	242,044	26,777
State and Community Highway Safety	20.601	53,165	33,369
Sub-total Pass-Through Programs		3,495,904	60,146
Total U.S. Department of Transportation		\$ 4,615,255	\$ 60,146
U.S. DEPARTMENT OF TREASURY			
Pass-Through Secretary of State Office:			
Help America Vote Act (HAVA)	90.401	\$ 163,804	\$ -
Pass-Through State Office of the State Librarian:			
Promotion of the Arts Grants	45.024	10,000	-
Library Services & Technology Act	45.310	389,774	-
Sub-total Pass-Through Programs		563,578	-
Total U.S. Department of Treasury		\$ 563,578	\$ -

* Denotes Major Program.

See Notes to the Schedule of Expenditures of Federal Awards.

(Continued)

County of Contra Costa
Single Audit Reports
Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2008

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Catalog of Domestic Assistance Number (CFDA)</u>	<u>Federal Expenditures</u>	<u>Amount of Expenditures Provided to Subrecipients</u>
U.S. DEPARTMENT OF ENERGY			
Pass-Through State Department of Community Services and Development:			
Weatherization Assistance for Low-Income Persons	81.042	\$ 108,667	\$ -
Total U.S. Department of Energy		<u>\$ 108,667</u>	<u>\$ -</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Direct Programs:			
Health Center Grants for Homeless Populations	93.224	\$ 995,111	\$ -
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	326,368	42,200
Project Coming Home	93.230	247,808	236,558
SYNERGY Program	93.243	319,398	269,302
Head Start	93.600*	17,233,892	3,188,014
Basic Center Grant	93.623	189,991	189,991
Family to Family System of Care	93.670	487,651	-
Safe and Bright Futures for Children Initiative	93.990	-	-
Sub-total Direct Programs		<u>19,800,219</u>	<u>3,926,065</u>
Pass-Through State Department of Aging:			
Special Programs for the Aging-Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	12,899	12,899
Special Programs for the Aging-Title VII, Chapter 2 - Long-Term Care Ombudsman Service for Older Individuals	93.042	44,429	44,429
Special Programs for Aging - Title III, Part D- Disease Prevention and Health Promotion Services	93.043	47,557	7,000
National Family Caregiver Support - Title III Part E	93.052	345,502	345,502
Nutrition Services Incentive Program (NSIP)	93.053	268,586	268,586
Medical Assistance Program (Medicaid; Title XIX MSSP)	93.778	419,930	-
Centers for Medicare and Medicaid Services - Research Demonstrations and Evaluations (HICAP)	93.779	79,661	-
Aging Cluster:			
Special Programs for Aging-Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	1,146,253	465,110
Special Programs for the Aging-Title III, Part C - Nutrition Services	93.045	1,248,024	1,248,024
Sub-total Aging Cluster		<u>2,394,277</u>	<u>1,713,134</u>
Pass-Through State Department of Community Services and Development:			
Low-Income Home Energy Assistance	93.568	1,142,155	-
Community Services Block Grant	93.569	428,936	129,000
Sub-total Pass-Through Programs		<u>5,183,932</u>	<u>2,520,550</u>

* Denotes Major Program.

See Notes to the Schedule of Expenditures of Federal Awards.

(Continued)

County of Contra Costa
Single Audit Reports
Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2008

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Catalog of Domestic Assistance Number (CFDA)</u>	<u>Federal Expenditures</u>	<u>Amount of Expenditures Provided to Subrecipients</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES, Continued			
Sub-total Pass-Through Programs from previous page		\$ 5,183,932	\$ 2,520,550
Pass-Through State Department of Education:			
Child Care Mandatory and Matching Funds of the Child			
Care and Development Fund	93.596	1,112,000	143,993
Child Care and Development Block Grant	93.575	388,814	-
Pass-Through State Department of Health & Human Services:			
Bioterrorism	93.069	1,119,515	213,397
Project Grants and Cooperative Agreements for			
Tuberculosis Control Programs	93.116	154,069	-
Disabilities Prevention	93.184	2,184,902	-
Lead Poisoning Prevention Program	93.197	64,791	-
Immunization Grants	93.268	241,391	-
HRSA Bioterrorism preparedness program	93.889	360,025	360,025
AIDS-Ryan White Care Act Title I	93.914	1,162,764	677,694
AIDS-Ryan White Care Act Title II	93.917	601,210	37,344
Maternal and Child Health Services Block Grant to the State	93.994	1,769,406	435,862
Pass-Through State Department of Mental Health:			
Assistance in Transition from Homeless McKinney Homeless Block Grants	93.150	133,473	122,746
Block Grants for Community Mental Health Services	93.958	1,579,270	379,096
Pass-Through State Department of Social Services:			
Promoting Safe and Stable Families	93.556	660,297	-
Temporary Assistance to Needy Families	93.558	100,970,367	-
Child Support Enforcement	93.563*	12,062,573	-
Refugee and Entrant Assistance - State Administered Program	93.566	185,037	-
Child Welfare Services - State Grants - Title IV-B	93.645	668,574	-
Foster Care - Title IV-E	93.658	36,538,260	-
Adoption Assistance	93.659*	7,983,302	-
Social Services Block Grant - Title XX	93.667	2,554,117	-
Independent Living	93.674	443,449	-
IHSS Public Authority	93.778*	6,981,682	-
Pass-Through State Department of Veterans Affairs:			
Medical Cost Avoidance Program	93.778*	5,660	-
Sub-total Pass-Through Programs		185,108,880	4,890,707
Total U.S. Department of Health and Human Services		\$ 204,909,099	\$ 8,816,772
U.S. DEPARTMENT OF HOMELAND SECURITY			
Direct Programs:			
State Domestic Preparedness Equipment Support Program	97.004	\$ 56,017	\$ -
Urban Area Security Initiative	97.008*	1,215,391	-
Emergency Food and Shelter National Board Program	97.024	45,000	45,000
Port Security 2006	97.056*	604,288	-
Assistance to Firefighters Grant	97.044*	413,077	-
Sub-total Direct Programs		2,333,773	45,000

* Denotes Major Program.

See Notes to the Schedule of Expenditures of Federal Awards.

(Continued)

County of Contra Costa
Single Audit Reports
Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2008

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Catalog of Domestic Assistance Number (CFDA)</u>	<u>Federal Expenditures</u>	<u>Amount of Expenditures Provided to Subrecipients</u>
U.S. DEPARTMENT OF HOMELAND SECURITY, Continued			
Pass-Through State Office of Homeland Security:			
Buffer Zone Protection Program	97.078	\$ 140,993	\$ 104,166
State Homeland Security Grant Program	97.073	720,157	18,948
Pass-Through State Office of Emergency Service			
FY 05 Emergency Management Performance	97.042	193,007	15,451
Sub-total Pass-Through Programs		1,054,157	138,565
Total U.S. Department of Homeland Security		<u>\$ 3,387,930</u>	<u>\$ 183,565</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS		<u><u>\$ 246,867,312</u></u>	<u><u>\$ 16,084,689</u></u>

* Denotes Major Program.

See Notes to the Schedule of Expenditures of Federal Awards.

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County of Contra Costa
Single Audit Reports
Notes to the Schedule of Expenditures of Federal Awards
For the year ended June 30, 2008

1. GENERAL

The Schedule of Expenditures of Federal Awards (Schedule) presents the activity of all federal award programs of the County of Contra Costa, California (County), except for the awards related to the County of Contra Costa Housing Authority (Authority) that conducted a separate single audit in accordance with OMB A-133. The County's reporting entity is defined in Note 1A of the County's basic financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through to the County from other governmental agencies, are included on the Schedule.

2. BASIS OF ACCOUNTING

The Schedule is presented using the modified accrual basis of accounting for governmental funds and full accrual basis of accounting for proprietary funds, which are described in Note 1D of the County's basic financial statements.

3. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The majority of the federal award expenditures are reported in the County's basic financial statements in the general fund, special revenue funds, and enterprise funds. Revenues and expenditures related to the value of food stamps issued under the Food Stamps program are not reported in the County's basic financial statements as they are non-cash awards. Non cash transactions related to the Food Donation Program are not reflected in the County's basic financial statements as these represent aid-in-kind.

4. LOAN PROGRAMS

The County has provided loans under several U.S. Department of Housing and Urban Development programs. These loans are made to carry out activities for affordable housing and economic development. The programs are administered both internally and by servicing and trust arrangements with financial institutions to collect loan repayments. The funds will be returned to the County programs upon repayment of the principal and interest, and will be recorded as program income at that time. The following is a summary of the loan programs maintained by the County along with the outstanding loan receivable balances at June 30, 2008:

Program Title	Federal CFDA Number	Amount Outstanding
Community Development Block Grant	14.218	\$ 27,660,327
HOME Investment Partnerships Program	14.239	33,251,824
Housing Opportunities for Persons with AIDS	14.241	3,915,995
		<u>\$ 64,828,146</u>

County of Contra Costa

Single Audit Reports

Notes to the Schedule of Expenditures of Federal Awards, Continued

For the year ended June 30, 2008

5. PROGRAMS FUNDED THROUGH THE STATE DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT

The following table, requested by the State, is a summary of expenditures for selected programs funded through the State Department of Community Services and Development for the year ended June 30, 2008:

Program Title	CFDA Number	Amount
Weatherization Assistance for Low-Income Person	81.042	\$ 108,667
Low-Income Home Energy Assistance	93.568	1,142,155
Community Services Block Grants	93.569	428,936

The detail of these programs, by contract, is included in the Supplemental Schedules section of this report. The amounts reported in the Supplemental Schedules are on the cash basis.

6. SUMMARY OF FEDERAL EXPENDITURES OF THE HOUSING AUTHORITY

The Authority's expenditures are excluded from the accompanying Schedule because they are separately audited by other auditors. The programs of the Authority for the fiscal year ended March 31, 2008 were as follows:

Program Title	CFDA Number	Federal Expenditures
U.S. Department of Housing and Urban Development:		
Community Development Block Grant	14.218	\$ 12,656
Shelter Plus Care	14.238	2,907,930
Public and Indian Housing	14.850	4,707,108
Section 8 Housing Choice Voucher	14.855	35,299
Low Income Housing Assistance Program Section 8 Moderate Rehabilitation	14.856	161,261
Housing Choice Voucher	14.871	76,907,740
Public Housing Capital Fund	14.872	2,785,938
Project Safe Neighborhood	16.609	4,900
Total U.S. Department of Housing and Urban Development		<u>\$ 87,522,832</u>

County of Contra Costa

Single Audit Reports

Notes to the Schedule of Expenditures of Federal Awards, Continued

For the year ended June 30, 2008

7. PROGRAMS FUNDED THROUGH THE STATE OFFICE OF CRIMINAL JUSTICE PLANNING (OCJP)

The County had program audits performed by an independent auditor on the following programs passed through the Office of Emergency Services:

<u>Grant Title</u>	<u>Grant Number</u>
Regional Anti-Drug Program	DC07200070
Vertical Prosecution Program	VB06040070
Victim Witness Assistance Center	VW07260070

A copy of the audit report for the above programs can be obtained from the Auditor-Controller's Office at 625 Court Street, Room 103, Martinez, California, 94553-1282.

County of Contra Costa
Single Audit Reports
Schedule of Findings and Questioned Costs
For the year ended June 30, 2008

A. SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unqualified opinion on the basic financial statements of the County of Contra Costa (County).
2. No significant deficiencies relating to the audit of the financial statements are reported in Part B of this schedule.
3. No instances of noncompliance material to the basic financial statements of the County were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in Part B of this schedule.
5. The auditors' report on compliance for the major federal award programs for the County expresses an unqualified opinion.
6. Audit findings relative to the major federal award programs for the County are reported in Part C of this Schedule.
7. The programs tested as major programs include:

Major Program	Expenditures
State Administrative Matching Grants for Food Stamp	\$ 11,327,984
Community Development Block Grants/Entitlement Grants	3,822,299
Criminal Alien Assistance Program	2,082,818
Workforce Investment Act Adult Program	1,708,498
Workforce Investment Act Youth Activities	1,795,742
Workforce Investment Act Dislocated Worker	2,214,151
Head Start	17,233,892
Child Support Enforcement	12,062,573
Adoption Assistance	7,983,302
IHSS Public Authority	6,981,682
Medical Cost Avoidance Program	5,660
Urban Area Security Initiative	1,215,391
Port Security 2006	604,288
Assistance to Firefighters Grant	413,077
Total Major Program Expenditures	\$ 69,451,357
Total Federal Award Expenditures	\$ 246,850,488
Percent of Total Federal Award Expenditures	28.13%

8. The threshold for distinguishing Types A and B programs was \$3,000,000.
9. The County was determined to be a low risk auditee.

County of Contra Costa
Single Audit Reports
Schedule of Findings and Questioned Costs, Continued
For the year ended June 30, 2008

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

No financial statement findings were noted.

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT

08-1	U.S. DEPARTMENT OF LABOR Workforce Investment Act - Youth Activities, (CFDA Number 17.259) - Eligibility. Passed through State Employment Development Department. Administered by the County's Employment and Human Services Department.
Criteria	In accordance with OMB Circular A-133, grantees are required to abide by the eligibility requirements in the individual grant agreements of the respective programs. The Workforce Investment Act - Youth Activities grant requires participants be low-income individuals.
Condition	During the performance of our audit, we noted that a case file examined did not contain documentation to support low-income verification.
Questioned Costs	The amount for questioned costs could not be determined.
Context and Effect	By ensuring that documentation support for individuals, which qualify as low-income, is maintained in the case files it would support the applicant's eligibility to receive support services, it would also reduce the chances of ineligible costs being claimed for reimbursement.
Recommendation	We recommended that the County strengthen its controls by providing additional periodic reviews of the case files to ensure that the documents contained in the case files are kept current and complete.
Management's Response	In response to the finding listed above, Contra Costa Workforce Development Board will assign quarterly file reviews to Workforce Investment Act Youth files. This file review will be done to a limited number of files selected randomly, excluding files reviewed within the last 12 months. A quarterly quality control checklist will be held in central file at the Workforce Development Board office as well as the participant file.

County of Contra Costa
 Single Audit Reports
 Schedule of Findings and Questioned Costs, Continued
 For the year ended June 30, 2008

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT,
 Continued

08-2	<p>U.S. DEPARTMENT OF AGRICULTURE State Administrative Matching Grants for Food Stamp, (CFDA Number 10.561) - Special Test and Provisions. Passed through State Department of Social Services. Administered by the County's Employment and Human Services Department.</p>
Criteria	<p>In accordance with OMB Circular A-133, grantees are required to abide by the special tests and provision requirements in the individual grant agreements of the respective programs. The State Administrative Matching Grants for Food Stamp requires that grant recipients shall employ sufficient level staff to perform all aspects of the Performance Reporting System. The staff used to conduct the QC reviews shall be organizationally independent of program operations.</p>
Condition	<p>During the performance of our audit, we noted that the County's quality control unit for the food stamp program is not organizationally independent of program operations. County employees assigned to the quality control unit report to the same department manager as employees assigned to program operations.</p>
Questioned Costs	<p>No questioned costs noted.</p>
Context and Effect	<p>By ensuring that the quality control unit is independent of program operations this will ensure that QC staff will not have prior knowledge of either the person or household of the decision under review.</p>
Recommendation	<p>We recommended that the County ensure the quality control unit is independent of program operations by having the QC staff report to a department manager separate from program operations manager.</p>
Management's Response	<p>We acknowledge the basis for this recommendation. Contra Costa has a highly successful QC program that has been instrumental in achieving and maintaining one of the lowest Food Stamp error rates in the state. While organizational placement of the QC unit could result in a conflict, to date, it has not presented any problems and has been effectively managed within the Aging and Adult Bureau.</p> <p>To address the recommendation and to ensure there is no potential for conflicts, effective July 1, 2009 the QC unit will be reassigned to the Administrative Bureau as a direct report to the Bureau Director.</p>

County of Contra Costa
Single Audit Reports
Summary Schedules of Prior Audit Findings
For the year ended June 30, 2008

D. PRIOR YEAR FINDINGS AND QUESTIONED COSTS

07-1	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Ryan White Care Act Title I, (CFDA Number 93.914) - Allowable Costs / Cost Principles. Passed through State Department of Health & Human Services. Administered by the County's Health Services Department - Public Health.
Criteria	In accordance with OMB Circular A-87, grantees are required to maintain appropriate documentation to abide by the allowable costs / cost principle requirements in the individual grant agreements of the respective programs. The Ryan White Care Act Title I grant requires that direct expenses claimed be supported by appropriate documentation and be readily available to support the amount claimed.
Condition	During the performance of our audit, we noted that direct payroll expenses claimed for reimbursement could not be identified specifically to the performance of the program. Functional time sheets were not used to allocate payroll expense.
Questioned Costs	The amount for questioned costs could not be determined.
Context and Effect	By ensuring that payroll expense is allocated based on functional time sheets this would assure that the grant program is being reimbursed the correct amount.
Recommendation	We recommended that the County support direct payroll expenses with either functional time sheets or a time allocation study.
Status	Implemented.

County of Contra Costa
Single Audit Reports
Summary Schedules of Prior Audit Findings, Continued
For the year ended June 30, 2008

D. PRIOR YEAR FINDINGS AND QUESTIONED COSTS, Continued

07-2	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Ryan White Care Act Title I, (CFDA Number 93.914) - Eligibility. Passed through State Department of Health & Human Services. Administered by the County's Health Services Department - Public Health.
Criteria	In accordance with OMB Circular A-133, grantees are required to abide by the eligibility requirements in the individual grant agreements of the respective programs. The Ryan White Care Act Title I grant requires case management services be provided to individuals who are HIV+
Condition	During the performance of our audit, we noted that a portion of the files examined did not contain documentation to support the HIV+ diagnosis. These participants did receive case management services from the county during the fiscal period.
Questioned Costs	The amount for questioned costs could not be determined.
Context and Effect	By ensuring that support for HIV virus test status is maintained in the case files it would support the applicant's eligibility to receive case management assistance, it would also reduce the chances of ineligible costs being claimed for reimbursement.
Recommendation	We recommended that the County strengthen its controls by providing additional periodic reviews of the case files and monitoring of contracted services to ensure that the documents contained in the case files are kept current and complete.
Status	Implemented.

County of Contra Costa
Single Audit Reports
Summary Schedules of Prior Audit Findings, Continued
For the year ended June 30, 2008

D. PRIOR YEAR FINDINGS AND QUESTIONED COSTS, Continued

07-3	U.S. DEPARTMENT OF THE TREASURY Help America Vote Act, (CFDA Number 90.401) - Reporting. Passed through Secretary of State Office. Administered by the County Clerk's Office.
Criteria	In accordance with OMB Circular A-133, grantees are required to abide by the reporting requirements in the individual grant agreements of the respective programs. The Help America Vote Act grant requires that grant recipients report the federal award expenditures on their Schedule of Expenditures for Federal Awards.
Condition	During the performance of our audit, we noted that the County did not report on their prior year Single Audit Reports the expenditures for the Help America Vote Act grant. The prior year expenditures were not properly identified by the County as federal award expenditures. The amounts not reported were \$39,662 for FYE05 and \$4,423,042 for FYE06.
Questioned Costs	No questioned costs noted.
Context and Effect	By ensuring that all expenses are properly reported on the Schedule of Expenditures of Federal Awards in the proper period, the County will ensure that all major programs have been properly identified. This will prevent having to reissue the Single Audit report in future years when the omission is discovered.
Recommendation	We recommended that the County strengthen its review process over the preparation of the Schedule of Expenditures of Federal Awards to ensure the accuracy and completeness of the amounts provided by individual County Departments.
Status	Implemented.

County of Contra Costa
Single Audit Reports
Summary Schedules of Prior Audit Findings, Continued
For the year ended June 30, 2008

D. PRIOR YEAR FINDINGS AND QUESTIONED COSTS, Continued

07-4	U.S. DEPARTMENT OF JUSTICE Grant to Encourage Arrest Policies and Enforcement of Protection Orders, (CFDA Number 16.590) - Reporting. Administered by the County Administration Office.
Criteria	In accordance with OMB Circular A-133, grantees are required to abide by the reporting requirements in the individual grant agreements of the respective programs. The Grant to encourage Arrest Policies and Enforcement of Protection Orders requires that grant recipients report the federal award expenditures on their Schedule of Expenditures for Federal Awards.
Condition	During the performance of our audit, we noted that the County did not report part of their expenditures for the grant on prior year Single Audit Reports. The prior year expenditures were not properly identified by the County as federal award expenditures. The amount not reported in prior year was \$56,078.
Questioned Costs	No questioned costs noted.
Context and Effect	By ensuring that all expenses are properly reported on the Schedule of Expenditures of Federal Awards in the proper period, the County will ensure that all major programs have been properly identified. This will prevent having to reissue the Single Audit report in future years when the omission is discovered.
Recommendation	We recommended that the County strengthen its review process over the preparation of the Schedule of Expenditures of Federal Awards to ensure the accuracy and completeness of the amounts provided by individual County Departments.
Status	Implemented.

County of Contra Costa
Single Audit Reports
Summary Schedules of Prior Audit Findings, Continued
For the year ended June 30, 2008

D. PRIOR YEAR FINDINGS AND QUESTIONED COSTS, Continued

07-5	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES HRSA Bioterrorism Program, (CFDA Number 93.889) - Allowable Costs / Cost Principles. Passed through State Department of Health & Human Services. Administered by the County's Health Services Department - Public Health.
Criteria	In accordance with OMB Circular A-87, grantees are required to maintain appropriate documentation to abide by the allowable costs / cost principle requirements in the individual grant agreements of the respective programs. The HRSA Bioterrorism grant requires that direct expenses claimed be supported by appropriate documentation and be readily available to support the amount claimed.
Condition	During the performance of our audit, we noted that direct payroll expenses claimed for reimbursement could not be identified specifically to the performance of the program. Functional time sheets were not used to allocate payroll expense.
Questioned Costs	The amount for questioned costs could not be determined.
Context and Effect	By ensuring that payroll expense is allocated based on functional time sheets this would assure that the grant program is being reimbursed the correct amount.
Recommendation	We recommended that the County support direct payroll expenses with ether functional time sheets or a time allocation study.
Status	Implemented.

County of Contra Costa
Single Audit Reports
Summary Schedules of Prior Audit Findings, Continued
For the year ended June 30, 2008

D. PRIOR YEAR FINDINGS AND QUESTIONED COSTS, Continued

07-6	U.S. DEPARTMENT OF AGRICULTURE Women, Infant, and Children, (CFDA Number 10.557) - Eligibility. Passed through State Department of Social Services. Administered by the County's Health Services Department - Public Health.
Criteria	In accordance with OMB Circular A-133, grantees are required to abide by the eligibility requirements in the individual grant agreements of the respective programs. The Women, Infant, and Children (WIC) grant provides benefits to participants based on specific eligibility requirements.
Condition	During the performance of our audit, we noted that a portion of the participant files could not be examined for eligibility testing. The participant files are maintained on State of California's WIC eligibility computer system. However, once a participant withdrew from the program, the computer system purged their information. This prevented eligibility testing to be performed on inactive participant files even-though these participants received benefits from the County during the fiscal year.
Questioned Costs	The amount for questioned costs could not be determined.
Context and Effect	Due to the nature of the State of California's WIC eligibility computer system, a complete participant listing was not provided during the performance of our audit of compliance over participants receiving benefits. Therefore, we were unable to audit inactive participant's eligibility compliance during the fiscal year.
Recommendation	We recommended that the County add a tracking mechanism to ensure that all participants of the program during the fiscal year be documented and identified. This would allow compliance eligibility audit testing to be performed.
Status	Implemented.

SUPPLEMENTAL SCHEDULES

County of Contra Costa
Employment and Human Services Department
Supplemental Schedule of Expenditures for Federal and State Awards
Summary Schedule
For the year ended June 30, 2008

Federal / State Grantor Pass-through Grantor Program Title	Catalog of Federal Domestic Assistance Number (CFDA)	Grant / Contract Number	State Expenditures	Federal Expenditures
Federal Awards				
U.S. Department of Health & Human Services Aging Cluster				
Passed through CA Dept of Aging: Special Programs for Aging-Title III Part B Grants for Supportive Services and Senior Centers	93.044	AP-0708-07	\$ 125,422	\$ 1,146,253
Special Programs for Aging Title III Part C, Nutrition Services	93.045	AP-0708-07	88,011	1,248,024
Nutrition Services Incentive Program (NSIP)	93.053	AP-0708-07	-	268,586
Special Programs for Aging-Title III Part D Disease Prevention and Health Promotion Services	93.043	AP-0708-07	2,311	47,557
National Family Caregiver Support Title III Part E	93.052	AP-0708-07	-	345,502
Special Programs for Aging Title VII A Chapter 2 Long Term Care Ombudsman Services for Older Individuals	93.042	AP-0708-07	8,878	44,429
Special Programs for Aging Title VII B Chapter 3 Programs for Prevention of Elder Abuse, Neglect and Exploitation	93.041	AP-0708-07	592	12,899
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations (Health Insurance Counseling and Advocacy Program, HICAP)	93.779	HI-0708-07	-	79,661
Medical Assistance Program (Medicaid Title XIX) Multi-Senior Services Program MSSP	93.778	MS-0708-27	437,070	419,930
U.S. Department of Agriculture				
Passed through CA Dept of Aging: Senior Farmer's Market	10.576		-	10,000
Total Expenditures Federal Awards			\$ 662,284	\$ 3,622,841

County of Contra Costa
Employment and Human Services Department
Supplemental Schedule of Expenditures for Federal and State Awards
Summary Schedule, Continued
For the year ended June 30, 2008

Federal / State Grantor Pass-through Grantor Program Title	Catalog of Federal Domestic Assistance Number (CFDA)	Grant / Contract Number	State Expenditures	Federal Expenditures
State Awards				
California Department of Aging				
Direct State Programs:				
Ombudsman Initiative Federal Citation Penalty		AP-0708-07	\$ 36,524	\$ -
CBSB-Brown Bag		AP-0708-07	23,277	-
CBSB-ADCRC		AP-0708-07	80,000	-
CBSB-Linkages		AP-0708-07	232,892	-
CBSB-Respite		AP-0708-07	6,386	-
HICAP Reimbursement		HI-0708-07	123,550	-
HICAP FUND		HI-0708-07	61,705	-
Total Expenditures State Awards			\$ 564,334	\$ -

County of Contra Costa
Community Services Department
Supplemental Schedule of Revenues and Expenditures
Summary Schedule
For the year ended June 30, 2008

DCSD Contract No.	Catalog of Federal	
	Domestic Assistance Number (CFDA)	Total Expenditures
07C-1656 Weatherization	81.042	\$ 108,667
Total		\$ 108,667
07B-5406 Assurance 16	93.568	\$ 67,097
07B-5406 ECIP and HEAP Intake Costs	93.568	5,103
07B-5406 ECIP and HEAP Administrative Costs	93.568	43,016
06B-5356 ECIP and HEAP Energy Automation Set-a-Side	93.568	4,689
07B-5406 ECIP Program Costs	93.568	48,791
07B-5406 HEAP-Outreach	93.568	24,169
07B-5406 Weatherization	93.568	297,758
08B-5456 Assurance 16	93.568	91,407
08B-5456 ECIP and HEAP Intake Costs	93.568	24,100
08B-5456 ECIP and HEAP Administrative Costs	93.568	53,990
08B-5456 ECIP Program Costs	96.568	48,681
08B-5456 HEAP-Outreach	93.568	61,414
08B-5456 Weatherization	93.568	371,940
Total		\$ 1,142,155
06F-4708 CSBG CAA-2007	93.569	302,158
08F-4708 CSBG CAA-2008	93.569	126,778
Total		\$ 428,936

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08F-4908
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County of Contra Costa
Community Services Department
Supplemental Schedule of Revenues and Expenditures
DCSD Contract No. 07C-1656 Weatherization (CFDA #81.042)
For the year ended June 30, 2008

	Total Recorded Amount	Total Reported Amount	Total Budgeted Amount
REVENUE:			
Grant revenue	\$ 110,707	\$ 110,707	\$ 114,082
Total revenue	<u>\$ 110,707</u>	<u>\$ 110,707</u>	<u>\$ 114,082</u>
EXPENDITURES:			
Administrative Costs	\$ 4,830	\$ 4,830	\$ 5,680
Other Program Costs:			
Health & Safety	9,269	9,269	23,312
Training & Technical Assistance	2,761	2,761	2,885
Total Other Program Costs	<u>12,030</u>	<u>12,030</u>	<u>26,197</u>
Program Costs:			
Client Education	4,477	4,477	4,474
Direct Program Activities	74,943	74,943	65,411
Intake	3,942	3,942	3,944
Outreach	6,873	6,873	6,870
Workers' Compensation	1,572	1,572	1,506
Total Program Costs	<u>91,807</u>	<u>91,807</u>	<u>82,205</u>
Total expenditures	<u>\$ 108,667</u>	<u>\$ 108,667</u>	<u>\$ 114,082</u>

County of Contra Costa**Community Services Department****Supplemental Schedule of Revenues and Expenditures****DCSD Contract No. 07B-5406 LIHEAP ASSURANCE 16, INTAKE, ECIP and HEAP (CFDA #93.568)****For the year ended June 30, 2008**

	Total Recorded Amount	Total Reported Amount	Total Budgeted Amount
REVENUE:			
Grant revenue	\$ 247,709	\$ 247,709	\$ 362,210
Total revenue	<u>\$ 247,709</u>	<u>\$ 247,709</u>	<u>\$ 362,210</u>
EXPENDITURES:			
Assurance 16 Program Costs:			
Assurance 16 Activities	\$ 67,097	\$ 67,097	\$ 102,215
Intake Program Costs:			
Intake	5,103	5,103	26,494
Administrative Costs:			
Administrative Costs	43,016	43,016	61,750
Energy Automation Set-a-Side	4,689	4,689	27,583
Total Administrative Costs	<u>47,705</u>	<u>47,705</u>	<u>89,333</u>
ECIP Program Costs:			
Cooling Service Repair/Replacement	89	89	4,203
Heating Service Repair/Replacement	28,653	28,653	101,313
Other	1,034	1,034	-
Outreach	19,015	19,015	30,371
Total ECIP Program Costs	<u>48,791</u>	<u>48,791</u>	<u>135,887</u>
Heap Outreach WPO Costs:			
Outreach	24,169	24,169	35,864
Energy Education Workshop			
Energy Education Client Workshops	-	-	-
Total expenditures	<u>\$ 192,865</u>	<u>\$ 192,865</u>	<u>\$ 389,793</u>

County of Contra Costa
Community Services Department
Supplemental Schedule of Revenues and Expenditures
DCSD Contract No. 07B-5406 Weatherization (CFDA #93.568)
For the year ended June 30, 2008

	Total Recorded Amount	Total Reported Amount	Total Budgeted Amount
REVENUE:			
Grant revenue	\$ 293,703	\$ 293,703	\$ 513,107
Total revenue	<u>\$ 293,703</u>	<u>\$ 293,703</u>	<u>\$ 513,107</u>
EXPENDITURES:			
Administrative Costs:			
Administrative Costs	\$ 28,588	\$ 28,588	\$ 40,820
Other Program Costs:			
Training	8,235	8,235	10,255
Vehicle and Equipment	-	-	-
Total Other Program Costs	<u>8,235</u>	<u>8,235</u>	<u>10,255</u>
Program Costs:			
Intake (Eligibility Determination)	8,562	8,562	10,255
Direct Program Activities	229,705	229,705	420,938
Outreach	19,831	19,831	25,639
Workers' Compensation	2,837	2,837	5,200
Total Program Costs	<u>260,935</u>	<u>260,935</u>	<u>462,032</u>
Total expenditures	<u>\$ 297,758</u>	<u>\$ 297,758</u>	<u>\$ 513,107</u>

County of Contra Costa**Community Services Department****Supplemental Schedule of Revenues and Expenditures****DCSD Contract No. 08B-5456 LIHEAP ASSURANCE 16, INTAKE, ECIP and HEAP (CFDA #93.568)****For the year ended June 30, 2008**

	Total Recorded Amount	Total Reported Amount	Total Budgeted Amount
REVENUE:			
Grant revenue	\$ 279,592	\$ 279,592	\$ 365,401
Total revenue	<u>\$ 279,592</u>	<u>\$ 279,592</u>	<u>\$ 365,401</u>
EXPENDITURES:			
Assurance 16 Program Costs:			
Assurance 16 Activities	\$ 91,407	\$ 91,407	\$ 103,504
Intake Program Costs:			
Intake	24,100	24,100	26,716
Administrative Costs:			
Administrative Costs	53,990	53,990	62,186
ECIP Program Costs:			
Cooling Service Repair/Replacement	2,953	2,953	4,406
Heating Service Repair/Replacement	45,728	45,728	90,000
Outreach	-	-	-
Total ECIP Program Costs	<u>48,681</u>	<u>48,681</u>	<u>94,406</u>
Heap Outreach WPO Costs:			
Outreach	61,414	61,414	66,788
Total expenditures	<u>\$ 279,592</u>	<u>\$ 279,592</u>	<u>\$ 353,600</u>

County of Contra Costa
Community Services Department
Supplemental Schedule of Revenues and Expenditures
DCSD Contract No. 08B-5456 Weatherization (CFDA #93.568)
For the year ended June 30, 2008

	Total Recorded Amount	Total Reported Amount	Total Budgeted Amount
REVENUE:			
Grant revenue	\$ 365,710	\$ 365,710	\$ 527,898
Total revenue	\$ 365,710	\$ 365,710	\$ 527,898
EXPENDITURES:			
Administrative Costs:			
Administrative Costs	\$ 29,934	\$ 29,934	\$ 41,925
Other Program Costs:			
Training	214	214	10,548
Program Costs:			
Intake (Eligibility Determination)	5,894	5,894	10,548
Direct Program Activities	318,547	318,547	432,505
Outreach	14,665	14,665	26,372
Workers' Compensation	2,686	2,686	6,000
Total Program Costs	341,792	341,792	475,425
Total expenditures	\$ 371,940	\$ 371,940	\$ 527,898

County of Contra Costa
Community Services Department
Supplemental Schedule of Revenues and Expenditures
DCSD Contract No. 06F-4708 CSBG CAA-2007 (CFDA #93.569)
For the year ended June 30, 2008

	Total Recorded Amount	Total Reported Amount	Total Budgeted Amount
REVENUE:			
Grant revenue	\$ 301,143	\$ 301,143	\$ 627,150
Total revenue	\$ 301,143	\$ 301,143	\$ 627,150
EXPENDITURES:			
Administrative Costs:			
Salaries & Wages	\$ 78,114	\$ 78,114	\$ 177,114
Fringe Benefits	50,360	50,360	119,764
Travel	-	-	-
Space (Rent/Lease)	-	-	-
Consumable Supplies	-	-	-
Equipment (Lease/Purchase)	9,681	9,681	58,540
Other Costs	27,271	27,271	94,674
Total Administrative Costs	165,426	165,426	450,092
Program Costs:			
Salaries & Wages	4,842	4,842	18,827
Fringe Benefits	2,890	2,890	12,731
Consultant Services	-	-	-
Subcontractors	129,000	129,000	145,500
Total Other Program Costs	136,732	136,732	177,058
Total expenditures	\$ 302,158	\$ 302,158	\$ 627,150

County of Contra Costa
Community Services Department
Supplemental Schedule of Revenues and Expenditures
DCSD Contract No. 08F-4908 CSBG CAA-2008 (CFDA #93.569)
For the year ended June 30, 2008

	Total Recorded Amount	Total Reported Amount	Total Budgeted Amount
REVENUE:			
Grant revenue	\$ 186,474	\$ 186,474	\$ 627,150
Total revenue	\$ 186,474	\$ 186,474	\$ 627,150
EXPENDITURES:			
Administrative Costs:			
Salaries & Wages	\$ 47,962	\$ 47,962	\$ 160,413
Fringe Benefits	32,431	32,431	126,421
Travel	-	-	7,669
Space (Rent/Lease)	-	-	-
Consumable Supplies	-	-	-
Equipment (Lease/Purchase)	8,227	8,227	39,419
Other Costs	31,109	31,109	110,000
Total Administrative Costs	119,729	119,729	443,922
Program Costs:			
Salaries & Wages	4,641	4,641	20,540
Fringe Benefits	2,408	2,408	16,188
Consultant Services	-	-	-
Subcontractors	-	-	146,500
Total Other Program Costs	7,049	7,049	183,228
Total expenditures	\$ 126,778	\$ 126,778	\$ 627,150

